

2007 DRAFTING REQUEST

Assembly Amendment (AA-AB186)

Received: **03/29/2007**

Received By: **jkreye**

Wanted: **Today**

Identical to LRB:

For: **Michael Sheridan (608) 266-7503**

By/Representing: **tom**

This file may be shown to any legislator: **NO**

Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax, Other - sales**

Extra Copies:

Submit via email: **YES**

Requester's email: **Rep.Sheridan@legis.wisconsin.gov**

Carbon copy (CC:) to: **joseph.kreye@legis.wisconsin.gov**

Pre Topic:

No specific pre topic given

Topic:

Sales and use tax exemptions for nonprofit cemeteries

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 03/29/2007	kfollett 03/29/2007	sherritz 03/29/2007	_____	lparisi 03/29/2007	lparisi 03/29/2007	

FE Sent For:

<END>

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/1	jkreye	1/1/07 3/29	sh 3/29	sh 3/29			

FE Sent For:

<END>

Kreye, Joseph

From: Kelly, Tom
Sent: Thursday, March 29, 2007 9:36 AM
To: Kreye, Joseph
Subject: RE: Technical memo re: AB 186 -- Cemetery Associations

Thanks again.

From: Kreye, Joseph
Sent: Thursday, March 29, 2007 9:35 AM
To: Kelly, Tom
Subject: RE: Technical memo re: AB 186 -- Cemetery Associations

Will do.

Joseph T. Kreye
Senior Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

From: Kelly, Tom
Sent: Thursday, March 29, 2007 9:07 AM
To: Kreye, Joseph
Subject: RE: Technical memo re: AB 186 -- Cemetery Associations

Hi Joe.

Could you please draft an amendment (a substitute amendment if necessary) to exempt all tangible personal property and taxable services sold to and used exclusively by a cemetery company or corporation described under section 501 (c) (13) of the IRC for the purposes of the company or corporation?

Thanks.

-Tom

From: Kreye, Joseph
Sent: Wednesday, March 28, 2007 10:50 AM
To: Kelly, Tom
Cc: Ziegler, Paul D - DOR; Kruger, Blair P - DOR
Subject: RE: Technical memo re: AB 186 -- Cemetery Associations

Hi Tom,

There are a couple of ways to handle this, depending on what you want to be exempt. If you want to follow Blair's suggestion, then all tangible personal property and taxable services sold to and used by cemetery associations would be exempt from sales and use tax.

If you don't want to take that approach, you would need to add to the exemption created in the bill each item and taxable service sold to and used by a cemetery association that you want to be exempt.

Just let me know what Rep. Sheridan would like to do and I'll draft an amendment.

Joe

Joseph T. Kreye

Senior Legislative Attorney
Legislative Reference Bureau
(608) 266-2263

From: Kruger, Blair P - DOR
Sent: Wednesday, March 28, 2007 10:12 AM
To: Kelly, Tom
Cc: Ziegler, Paul D - DOR; Kreye, Joseph
Subject: FW: Technical memo re: AB 186 -- Cemetery Associations

Hi Tom,

I would expect Joe Kreye will draft an amendment adding cemetery associations to the list of exempt entities under 77.54 (9a). But there are different approaches and he may choose another one.

From: Ziegler, Paul D
Sent: Wednesday, March 28, 2007 9:48 AM
To: Kruger, Blair P
Subject: FW: Technical memo re: AB 186 -- Cemetery Associations

Just defer to Joe Kreye or would we suggest something?

From: Kelly, Tom [<mailto:Tom.Kelly@legis.wisconsin.gov>]
Sent: Wednesday, March 28, 2007 9:45 AM
To: Ziegler, Paul D - DOR
Cc: Kruger, Blair P - DOR; Kreye, Joseph
Subject: RE: Technical memo re: AB 186 -- Cemetery Associations

Hi Paul.

Thanks for the memo.

What sort of language would be necessary to exempt landscaping and other taxable services?

Thanks again.

Tom Kelly
Office of Rep. Sheridan

From: Ziegler, Paul D - DOR
Sent: Wednesday, March 28, 2007 9:40 AM
To: Rep.Sheridan
Subject: Technical memo re: AB 186 -- Cemetery Associations

Rep. Sheridan -- DOR has submitted the attached technical memo to the LRB re: AB 186.

I hope this information is helpful.

<< File: techmemo.doc >>

Paul Ziegler
Team Leader
Division of Research and Policy
Sales and Property Tax Policy Team
2135 Rimrock Road - 6-73

Madison, WI 53708-8933
608-266-5773
fax 608-261-6240

2007 ASSEMBLY BILL 186

March 19, 2007 – Introduced by Representatives SHERIDAN, HAHN, HUBLER, KERKMAN and SINICKI, cosponsored by Senators LEIBHAM, GROTHMAN, KEDZIE and A. LASEE. Referred to Committee on Ways and Means. Referred to Joint Survey Committee on Tax Exemptions.

- 1 **AN ACT** *to create* 77.54 (50) of the statutes; **relating to:** a sales and use tax
2 exemption for equipment and supplies used by nonprofit cemeteries.

Analysis by the Legislative Reference Bureau

This bill creates a sales and use tax exemption for maintenance equipment and supplies used exclusively by nonprofit cemeteries.

Because this bill relates to an exemption from state or local taxes, it may be referred to the Joint Survey Committee on Tax Exemptions for a report to be printed as an appendix to the bill.

For further information see the *state and local* fiscal estimate, which will be printed as an appendix to this bill.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

3 **SECTION 1.** 77.54 (50) of the statutes is created to read:

4 77.54 (50) The gross receipts from the sale of and the storage, use, or other
5 consumption of maintenance equipment and supplies used exclusively by a cemetery
6 company or corporation described under section 501 (c) (13) of the Internal Revenue
7 Code for the purposes of the company or corporation.

ASSEMBLY BILL 186

1 **SECTION 2. Effective date.**

(1) This act takes effect on the first day of 2nd month beginning after publication.

4 (END)



State of Wisconsin
2007 - 2008 LEGISLATURE

LRBa0232/1

JK: [signature]

ASSEMBLY AMENDMENT ,
TO 2007 ASSEMBLY BILL 186

in 3-29-07

Today, please

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1, line 3: delete lines 3 to 7 and substitute:

3 **"SECTION 1m.** 77.54 (9a) (i) of the statutes is created to read:

4 77.54 (9a) (i) A cemetery company or corporation described under section 501
5 (c) (13) of the Internal Revenue Code, if the tangible personal property or taxable
6 services are used exclusively by the cemetery company or corporation for the
7 purposes of the company or corporation."

8 (END)